1-13. (CANCELED)

14. (NEW) A dressing for a four legged animal comprising:

a sheet member including two apertures for location at or near a front end of an animal to which a dressing is to be applied, each aperture being adapted to receive a front leg of an animal, and the sheet member (11) being bounded by:

a first transverse (front) side (16), from which the two apertures (12, 13) are spaced by an amount considerably less than an overall length of the sheet member (11);

a second transverse (rear) side (17) transverse an axis of alignment (X) and spaced on the axis (X) remotely from the first transverse side (16);

first and second lateral sides (18, 19) extending from the first transverse side (16) along the first and second sides (18, 19) of the axis of alignment (X), each the first and second sides (18, 19) extending from the first transverse side (16) to the second transverse side (17); the first lateral side (18) being disposed on one side of the axis of alignment (X) and the second later side (19) being disposed on another side of the axis of alignment (X);

locating means (20) defined by, or by way of, the sheet member (11) comprising or including a cup or recess adapted to receive a body region of an animal with its front legs projected through the two apertures (12, 13) to provide for location of the sheet member (11) on the animal so as to milit movement of the dressing relative to the animal in a direction coaxial with, or parallel to, the axis of alignment (X); and

a complementary linkage means (T) provided on the first and second lateral sides (18, 19) to enable the first lateral side (18) to be demountably coupled to the second lateral side (19) in a working configuration of the dressing (30) with the leg of the animal extending through each of the apertures (12, 13) and the first lateral side (35) to be freed from coupling with the second lateral side (36) in a standby configuration of the dressing.

- 15. (NEW) The dressing according to claim 14, wherein second lateral side (17) is shaped so that with the dressing in the working configuration the second lateral side bounds and leaves exposed a predetermined region (DD) of a body of the animal when the dressing is in the working configuration.
- 16. (NEW) The dressing according to claim 14, wherein the sheet (30), in a region of the second lateral side (17'), serves to define a number of possible paths (R1, R2, R3; L1, L2, L3) such as by one of marks, lines and perforations in the sheet, the paths providing for the sheet (30) to be cut to establish one of the paths as a fresh second lateral side for the dressing.
- 17. (NEW) The dressing according to claim 14, wherein at least one of the apertures (12, 13; A1, A2) includes a sleeve extending from the aperture so that in the working configuration of the dressing, the leg of the animal extending through the aperture (12, 13, A1, A2) is surrounded, and is resiliently held, by the sleeve.
- 18. (NEW) The dressing according to claim 14, wherein the complementary linkage means is chosen from a group consisting of at least one pair of tapes or strings which can be knotted together, a touch fastener material such as VELCRO (RTM), an adhesive and a plaster.
- 19. (NEW) The dressing according to claim 14, wherein the dressing includes means for one of positively locating or retaining a local dressing on the sheet member (20) or for retaining medication, at a predetermined location on the sheet member (20) in a working configuration of the dressing.
- 20. (NEW) The dressing according to claim 14, wherein the dressing (10, 30) is of a material or materials of a type able to withstand at least one autoclaving or other sterilization process to enable the dressing to be reused.
- 21. (NEW) The dressing according to claim 14, wherein the sheet material is of a type intended from one-off disposable usage.